



ARIZONA BOARD OF TAX APPEALS

100 North 15th Avenue - Suite 140
Phoenix, Arizona 85007
602.364.1102

August 30, 2017

The Honorable Doug Ducey
Governor of Arizona
State Capitol
Phoenix, Arizona 85007

Dear Governor Ducey:

Enclosed is the FY 2019 budget request for the State Board of Tax Appeals in the amount of \$279,444. This includes an increase of \$11,144 over the \$268,300 that has been approved for FY2018. The necessity of this budget adjustment is due to an unforeseeable increase to the employee related expenditures incurred in associated with hiring a new employee to replace the Board's retiring secretary. The issue is further discussed in the attached decision package.

The State Board of Tax Appeals is an impartial, independent, quasi-judicial entity comprising three Governor-appointed citizen-members who are considered experts in the field of taxation. The Board hears and decides appeals involving income, transaction privilege, use, luxury and estate taxes filed by taxpayers who have received adverse decisions from the Department of Revenue and/or the Office of Administrative Hearings. The Board also adjudicates jurisdictional disputes between municipalities regarding the imposition of transaction privilege and use taxes.

The mission and greatest priority of the Board continues to be its commitment to provide an affordable and efficient venue for taxpayers.

Should you or your staff have any questions or require additional information, please contact this office.

Sincerely,

Alisha L. Woodring
Executive Director

ALW



State of Arizona Budget Request

State Agency

State Board of Tax Appeals

A.R.S. Citation: **A.R.S. 42-1252**

Appropriated Funds

Total Amount Requested:	FY 2018 Approp	FY 2019 Fund. Issue	FY 2019 Total Budget
	268.3	1.1	269.4

General Fund

Governor DUCEY:

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2019.

To the best of my knowledge all statements and explanations contained in the estimates submitted are true and correct.

Agency Head: **Alisha L. Woodring**

Title: **Executive Director**

Alisha L. Woodring
(signature)

Phone: **(602) 364-1102**

Prepared By: **David V. Medina**

Email Address: **Alisha.Woodring@azbota.gov**

Date Prepared: **Thursday, August 28, 2014**

Total: 268.3 1.1 269.4

Revenue Schedule

Agency:		State Board of Tax Appeals	
Fund:		1000	General Fund
AFIS Code	Category of Receipt and Description		
4372	PUBLICATIONS AND REPRODUCTIONS		
Fund Total:		FY 2017	FY 2018
		0.0	0.1
		0.0	0.1

Funding Issues List

Agency: State Board of Tax Appeals

FY 2019

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Approp. Funds	Non-App Funds
1	Increase in ERE	0.0	1.1	1.1	0.0	0.0
Total:		0.0	1.1	1.1	0.0	0.0
Decision Package Total:		0.0	1.1	1.1	0.0	0.0

ATTACHMENT A

DECISION PACKAGE

The Arizona Board of Tax Appeals respectfully requests a budget adjustment for FY 2019 in the amount of \$11,144. The Board needs this exact amount to cover its portion of employee benefits for a new staff member.

The Board comprises three employees in total. After many years with the Board, its secretary retired in November of 2016. During her tenure with the Board, the secretary did not elect to enroll in any state offered insurance plans. The remaining 2 employees enrolled for individual coverage. For the secretary's last full year with the Board, its employee related expenses totaled \$48,449.32.

When the Board hired a new staff member to replace the secretary in December of 2016, he elected to enroll in an insurance plan for himself and his spouse. The new employee related expenses will total \$59,593 for the FY 2018 and FY 2019 year – the difference being the \$11,144. – the amount the Board is required to contribute to the new employee's insurance premiums.

The Board could not anticipate the new employee's decisions or its consequences. Neither could the Board inquire about this issue at the time he was hired. Consequently, the Board was precluded from including the \$11,144 needed in its original budget request for FY 2018.

Without the budget adjustment requested, the Board will not be able to meet its financial obligations for FY 2019. The truth of this statement is evidenced by the shortfall experienced by the Board in FY 2017 as a direct result of employee related expenses incurred for the new staff member since he was hired in December of 2017.

The State Board of Tax Appeals is an impartial, independent, quasi-judicial entity comprising three Governor-appointed citizen-members who are considered experts in the field of taxation. It is a small agency but of vital importance to taxpayers. It has always operated successfully on a limited budget and there is absolutely no room in the Board's budget to cover any unplanned expenditures. The Board takes very seriously the responsibility of good stewardship over taxpayer money. Even now, the Board seeks only the exact amount absolutely necessary to fulfill its financial obligations.

Funding Issue Detail

Agency: State Board of Tax Appeals

Issue: 1 Increase in ERE

Program: State Board of Tax Appeals
Fund: 1000-A General Fund (Appropriated)

Calculated ERE: \$0.00
Uniform Allowance: \$0.00

Expenditure Categories	FY 2019
FTE	0.0
Personal Services	0.0
Employee Related Expenses	1.1
Subtotal Personal Services and ERE:	1.1
Professional & Outside Services	0.0
Travel In-State	0.0
Travel Out-of-State	0.0
Food	0.0
Aid to Organizations & Individuals	0.0
Other Operating Expenditures	0.0
Equipment	0.0
Capital Outlay	0.0
Debt Services	0.0
Cost Allocation	0.0
Transfers	0.0
Program / Fund Total:	1.1

Summary of Expenditure and Budget Request for All Funds

Agency: State Board of Tax Appeals

Appropriated

Cost Center/Program:

		FY 2017 Actual	FY 2018 Expd. Plan	FY 2019 Fund. Issue	FY 2019 Total Request
1	State Board of Tax Appeals	266.4	268.3	1.1	269.4
		266.4	268.3	1.1	269.4
	Expenditure Categories				
	FTE	4.0	4.0	0.0	4.0
	Personal Services	172.3	179.0	0.0	179.0
	Employee Related Expenses	54.2	46.3	1.1	47.4
	Professional and Outside Services	0.0	0.0	0.0	0.0
	Travel In-State	0.3	0.4	0.0	0.4
	Travel Out of State	0.0	0.0	0.0	0.0
	Food	0.0	0.0	0.0	0.0
	Aid to Organizations and Individuals	0.0	0.0	0.0	0.0
	Other Operating Expenses	39.6	42.6	0.0	42.6
	Equipment	0.0	0.0	0.0	0.0
	Capital Outlay	0.0	0.0	0.0	0.0
	Debt Service	0.0	0.0	0.0	0.0
	Cost Allocation	0.0	0.0	0.0	0.0
	Transfers	0.0	0.0	0.0	0.0
	Expenditure Categories Total:	266.4	268.3	1.1	269.4

Summary of Expenditure and Budget Request
for All Funds

Agency: State Board of Tax Appeals

Agency Total for All Funds:	266.4	268.3	1.1	269.4
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Summary of Expenditure and Budget Request for Selected Funds

Agency: State Board of Tax Appeals
Fund: 1000 General Fund (Appropriated)

		FY 2017 Actual	FY 2018 Expd. Plan	FY 2019 Fund. Issue	FY 2019 Total Request
Cost Center/Program:					
1	State Board of Tax Appeals	266.4	268.3	1.1	269.4
		266.4	268.3	1.1	269.4
Expenditure Categories					
	FTE	4.0	4.0	0.0	4.0
	Personal Services	172.3	179.0	0.0	179.0
	Employee Related Expenses	54.2	46.3	1.1	47.4
	Professional and Outside Services	0.0	0.0	0.0	0.0
	Travel In-State	0.3	0.4	0.0	0.4
	Travel Out of State	0.0	0.0	0.0	0.0
	Food	0.0	0.0	0.0	0.0
	Aid to Organizations and Individuals	0.0	0.0	0.0	0.0
	Other Operating Expenses	39.6	42.6	0.0	42.6
	Equipment	0.0	0.0	0.0	0.0
	Capital Outlay	0.0	0.0	0.0	0.0
	Debt Service	0.0	0.0	0.0	0.0
	Cost Allocation	0.0	0.0	0.0	0.0
	Transfers	0.0	0.0	0.0	0.0
Expenditure Categories Total:		266.4	268.3	1.1	269.4
Fund Total:		266.4	268.3	1.1	269.4

Summary of Expenditure and Budget Request
for Selected Funds

Agency: State Board of Tax Appeals
Fund: 1000 General Fund (Appropriated)

FY 2017 Actual	FY 2018 Expd. Plan	FY 2019 Fund. Issue	FY 2019 Total Request
266.4	268.3	1.1	269.4

Agency Total for Selected Funds

Program Summary of Expenditures and Budget Request

Agency: State Board of Tax Appeals
Program: State Board of Tax Appeals

Program Summary		FY 2017 Actual	FY 2018 Expd. Plan	FY 2019 Fund. Issue	FY 2019 Total Request
1-1	State Board of Tax Appeals	266.4	268.3	1.1	269.4
Program Summary Total:		266.4	268.3	1.1	269.4
Expenditure Categories					
0000	FTE Positions	4.0	4.0	0.0	4.0
6000	Personal Services	172.3	179.0	0.0	179.0
6100	Employee Related Expenses	54.2	46.3	1.1	47.4
6200	Professional and Outside Services	0.0	0.0	0.0	0.0
6500	Travel In-State	0.3	0.4	0.0	0.4
6600	Travel Out of State	0.0	0.0	0.0	0.0
6700	Food	0.0	0.0	0.0	0.0
6800	Aid to Organizations and Individuals	0.0	0.0	0.0	0.0
7000	Other Operating Expenses	39.6	42.6	0.0	42.6
8000	Equipment	0.0	0.0	0.0	0.0
8100	Capital Outlay	0.0	0.0	0.0	0.0
8600	Debt Service	0.0	0.0	0.0	0.0
9000	Cost Allocation	0.0	0.0	0.0	0.0
9100	Transfers	0.0	0.0	0.0	0.0
Expenditure Categories Total:		266.4	268.3	1.1	269.4
Fund Source					
Appropriated Funds					
1000-A	General Fund (Appropriated)	266.4	268.3	1.1	269.4
Fund Source Total:		266.4	268.3	1.1	269.4

Program Group Summary of Expenditures and Budget Request for Selected Funds

Agency: State Board of Tax Appeals
Program: State Board of Tax Appeals

FY 2017 Actual	FY 2018 Expd. Plan	FY 2019 Fund. Issue	FY 2019 Total Request
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Fund: 1000-A General Fund (Appropriated)

Program Expenditures

COST CENTER/PROGRAM BUDGET UNIT

1-1	State Board of Tax Appeals	266.4	268.3	1.1	269.4
Total		266.4	268.3	1.1	269.4

Appropriated Funding

Expenditure Categories

FTE Positions	4.0	4.0	0.0	4.0
Personal Services	172.3	179.0	0.0	179.0
Employee Related Expenses	54.2	46.3	1.1	47.4
Professional and Outside Services	0.0	0.0	0.0	0.0
Travel In-State	0.3	0.4	0.0	0.4
Travel Out of State	0.0	0.0	0.0	0.0
Food	0.0	0.0	0.0	0.0
Aid to Organizations and Individuals	0.0	0.0	0.0	0.0
Other Operating Expenses	39.6	42.6	0.0	42.6
Equipment	0.0	0.0	0.0	0.0
Capital Outlay	0.0	0.0	0.0	0.0
Debt Service	0.0	0.0	0.0	0.0
Cost Allocation	0.0	0.0	0.0	0.0
Transfers	0.0	0.0	0.0	0.0

Expenditure Categories Total:

266.4	268.3	1.1	269.4
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Fund 1000-A Total:

266.4	268.3	1.1	269.4
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Program 1 Total:

266.4	268.3	1.1	269.4
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Program Budget Unit Summary of Expenditures and Budget Request for All Funds

Agency: State Board of Tax Appeals
Program: State Board of Tax Appeals

Expenditure Categories	FY 2017		FY 2018		FY 2019		FY 2019	
	Actual	Expd. Plan	Fund. Issue	Total Request				
0000 FTE	4.0	4.0	0.0	4.0				4.0
6000 Personal Services	172.3	179.0	0.0	179.0				179.0
6100 Employee Related Expenses	54.2	46.3	1.1	47.4				47.4
6200 Professional and Outside Services	0.0	0.0	0.0	0.0				0.0
6500 Travel In-State	0.3	0.4	0.0	0.4				0.4
6600 Travel Out of State	0.0	0.0	0.0	0.0				0.0
6700 Food	0.0	0.0	0.0	0.0				0.0
6800 Aid to Organizations and Individuals	0.0	0.0	0.0	0.0				0.0
7000 Other Operating Expenses	39.6	42.6	0.0	42.6				42.6
8000 Equipment	0.0	0.0	0.0	0.0				0.0
8100 Capital Outlay	0.0	0.0	0.0	0.0				0.0
8600 Debt Service	0.0	0.0	0.0	0.0				0.0
9000 Cost Allocation	0.0	0.0	0.0	0.0				0.0
9100 Transfers	0.0	0.0	0.0	0.0				0.0
Expenditure Categories Total:	266.4	268.3	1.1	269.4				
Fund Source								
Appropriated Funds								
1000-A General Fund (Appropriated)	266.4	268.3	1.1	269.4				
Fund Source Total:	266.4	268.3	1.1	269.4				

Program Budget Unit Summary of Expenditures and Budget Request for Selected Funds

Agency: State Board of Tax Appeals

FY 2017	FY 2018	FY 2019	FY 2019
Actual	Expd. Plan	Fund. Issue	Total Request

Program: State Board of Tax Appeals

Fund: 1000-A General Fund

Appropriated			
0000 FTE	4.0	4.0	4.0
6000 Personal Services	172.3	179.0	179.0
6100 Employee Related Expenses	54.2	46.3	47.4
6200 Professional and Outside Services	0.0	0.0	0.0
6500 Travel In-State	0.3	0.4	0.4
6600 Travel Out of State	0.0	0.0	0.0
6700 Food	0.0	0.0	0.0
6800 Aid to Organizations and Individuals	0.0	0.0	0.0
7000 Other Operating Expenses	39.6	42.6	42.6
8000 Equipment	0.0	0.0	0.0
8100 Capital Outlay	0.0	0.0	0.0
8600 Debt Service	0.0	0.0	0.0
9000 Cost Allocation	0.0	0.0	0.0
9100 Transfers	0.0	0.0	0.0
Appropriated Total:	266.4	268.3	269.4
Fund Total:	266.4	268.3	269.4
Program Total For Selected Funds:	266.4	268.3	269.4

Program Expenditure Schedule

Agency: **State Board of Tax Appeals**

Program: **State Board of Tax Appeals**

	FY 2017 Actual	FY 2018 Expd. Plan
FTE	4.0	4.0
Expenditure Category Total	4.0	4.0
Appropriated		
1000-A General Fund (Appropriated)	4.0	4.0
Fund Source Total	4.0	4.0
Personal Services	170.5	169.5
Boards and Commissions	1.8	9.5
Expenditure Category Total	172.3	179.0
Appropriated		
1000-A General Fund (Appropriated)	172.3	179.0
Fund Source Total	172.3	179.0
Employee Related Expenses	54.2	46.3
Expenditure Category Total	54.2	46.3
Appropriated		
1000-A General Fund (Appropriated)	54.2	46.3
Fund Source Total	54.2	46.3
Professional and Outside Services		0.0
External Prof/Outside Serv Budg And Appn	0.0	
External Investment Services	0.0	
Other External Financial Services	0.0	
Attorney General Legal Services	0.0	
External Legal Services	0.0	
External Engineer/Architect Cost - Exp	0.0	
External Engineer/Architect Cost- Cap	0.0	
Other Design	0.0	
Temporary Agency Services	0.0	
Hospital Services	0.0	
Other Medical Services	0.0	
Institutional Care	0.0	
Education And Training	0.0	
Vendor Travel	0.0	
Professional & Outside Services Excluded from Cost Alloca	0.0	
Vendor Travel - Non Reportable	0.0	
External Telecom Consulting Services	0.0	
Non - Confidential Specialist Fees	0.0	
Confidential Specialist Fees	0.0	
Outside Actuarial Costs	0.0	
Other Professional And Outside Services	0.0	
Expenditure Category Total	0.0	0.0
Appropriated		
1000-A General Fund (Appropriated)	0.0	0.0
Fund Source Total	0.0	0.0

Program Expenditure Schedule

Agency: State Board of Tax Appeals

Program: State Board of Tax Appeals

	FY 2017 Actual	FY 2018 Expd. Plan
Travel In-State	0.3	0.4
Expenditure Category Total	0.3	0.4
Appropriated		
1000-A General Fund (Appropriated)	0.3	0.4
Fund Source Total	0.3	0.4
Travel Out of State	0.0	0.0
Expenditure Category Total	0.0	0.0
Appropriated		
1000-A General Fund (Appropriated)	0.0	0.0
Fund Source Total	0.0	0.0
Food	0.0	0.0
Expenditure Category Total	0.0	0.0
Aid to Organizations and Individuals	0.0	0.0
Expenditure Category Total	0.0	0.0
Other Operating Expenses		42.6
Other Operating Expenditures Budg Approp	0.0	
Other Operating Expenditures Excluded from Cost Allocati	0.0	
Risk Management Charges To State Agency	1.0	
Risk Management Deductible - Indemnity	0.0	
Risk Management Deductible - Legal	0.0	
Risk Management Deductible - Medical	0.0	
Risk Management Deductible - Other	0.0	
Gen Liab- Non Physical-Taxable- Self Ins	0.0	
Gross Proceeds Payments To Attorneys	0.0	
General Liability- Non-Taxable- Self Ins	0.0	
Medical Malpractice - Self-Insured	0.0	
Automobile Liability - Self Insured	0.0	
General Property Damage - Self- Insured	0.0	
Automobile Physical Damage-Self Insured	0.0	
Liability Insurance Premiums	0.0	
Property Insurance Premiums	0.0	
Workers Compensation Benefit Payments	0.0	
Self Insurance - Administrative Fees	0.0	
Self Insurance - Premiums	0.0	
Self Insurance - Claim Payments	0.0	
Self Insurance - Pharmacy Claims	0.0	
Premium Tax On Altcs	0.0	
Other Insurance-Related Charges	0.0	
Internal Service Data Processing	1.0	
Internal Service Data Proc- Pc/Lan	1.9	
External Programming-Mainframe/Legacy	0.0	
External Programming- Pc/Lan/Serv/Web	0.0	
External Data Entry	0.0	
Othr External Data Proc-Mainframe/Legacy	0.0	

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All dollars are presented in thousands (not FTE).

Program Expenditure Schedule

Agency: **State Board of Tax Appeals**

Program: **State Board of Tax Appeals**

	FY 2017 Actual	FY 2018 Expd. Plan
Othr External Data Proc-Pc/Lan/Serv/Web	0.0	
Internal Service Telecommunications	0.0	
External Telecom Long Distance-In-State	0.0	
External Telecom Long Distance-Out-State	0.0	
Other External Telecommunication Service	1.4	
Electricity	0.0	
Sanitation Waste Disposal	0.0	
Water	0.0	
Gas And Fuel Oil For Buildings	0.0	
Other Utilities	0.0	
Building Rent Charges To State Agencies	0.0	
Priv Lease To Own Bld Rent Chrgs To Agy	0.0	
Cert Of Part Bld Rent Chrgs To Agy	33.8	
Rental Of Land And Buildings	0.0	
Rental Of Computer Equipment	0.0	
Rental Of Other Machinery And Equipment	0.0	
Miscellaneous Rent	0.2	
Interest On Overdue Payments	0.0	
All Other Interest Payments	0.0	
Internal Acct/Budg/Financial Svcs	0.0	
Other Internal Services	0.0	
Repair And Maintenance - Buildings	0.0	
Repair And Maintenance - Vehicles	0.0	
Repair And Maint - Mainframe And Legacy	0.0	
Repair And Maint-Pc/Lan/Serv/Web	0.0	
Repair And Maintenance - Other Equipment	0.0	
Other Repair And Maintenance	0.0	
Software Support And Maintenance	0.0	
Uniforms	0.0	
Inmate Clothing	0.0	
Security Supplies	0.0	
Office Supplies	0.2	
Computer Supplies	0.0	
Housekeeping Supplies	0.0	
Bedding And Bath Supplies	0.0	
Drugs And Medicine Supplies	0.0	
Medical Supplies	0.0	
Dental Supplies	0.0	
Automotive And Transportation Fuels	0.0	
Automotive Lubricants And Supplies	0.0	
Rpr And Maint Supplies-Not Auto Or Build	0.0	
Repair And Maintenance Supplies-Building	0.0	
Other Operating Supplies	0.0	
Publications	0.0	
Aggregate Withheld Or Paid Commissions	0.0	
Lottery Prizes	0.0	
Material for Further Processing	0.0	
Other Resale Supplies	0.0	
Loss On Sales Of Capital Assets	0.0	
Employee Tuition Reimbursement-Graduate	0.0	
Employee Tuition Reimb Under-Grad/Other	0.0	

Program Expenditure Schedule

Agency: **State Board of Tax Appeals**

Program: **State Board of Tax Appeals**

	FY 2017 Actual	FY 2018 Expd. Plan
Conference Registration-Attendance Fees	0.0	
Other Education And Training Costs	0.0	
Advertising	0.0	
Internal Printing	0.0	
External Printing	0.0	
Photography	0.0	
Postage And Delivery	0.1	
Distribution To State Universities	0.0	
Other Intrastate Distributions	0.0	
Awards	0.0	
Entertainment And Promotional Items	0.0	
Dues	0.0	
Books- Subscriptions And Publications	0.0	
Costs For Digital Image Or Microfilm	0.0	
Revolving Fund Advances	0.0	
Credit Card Fees Over Approved Limit	0.0	
Relief Bill Expenditures	0.0	
Surplus Property Distr To State Agencies	0.0	
Judgments - Damages	0.0	
ICA Payments to Claimants Confidential	0.0	
Jdgmnt-Confidential Restitution To Indiv	0.0	
Judgments - Non-Confidential Restitution	0.0	
Judgments - Punitive And Compensatory	0.0	
Pmts Made to Resolve/Disputes/Avoid Costs of Litigation	0.0	
Pmts For Contracted State Inmate Labor	0.0	
Payments To State Inmates	0.0	
Bad Debt Expense	0.0	
Interview Expense	0.0	
Employee Relocations-Nontaxable	0.0	
Employee Relocations-Taxable	0.0	
Non-Confidential Invest/Legal/Law Enf	0.0	
Conf/Sensitive Invest/Legal/Undercover	0.0	
Fingerprinting, Background Checks, Etc.	0.0	
Other Miscellaneous Operating	0.0	
Expenditure Category Total	39.6	42.6
Appropriated		
1000-A General Fund (Appropriated)	39.6	42.6
	39.6	42.6
Fund Source Total	39.6	42.6
Current Year Expenditures		0.0
Capital Equipment Budget And Approp	0.0	
Vehicles Capital Purchase	0.0	
Vehicles Capital Leases	0.0	
Furniture Capital Purchase	0.0	
Depreciable Works Of Art & Hist Treas/Coll Capital Purcha	0.0	
Non Depr Works Of Art & Hist Treas/Coll Cap Purchase	0.0	
Furniture Capital Leases	0.0	
Computer Equipment Capital Purchase	0.0	
Computer Equipment Capital Lease	0.0	
Telecommunication Equip-Capital Purchase	0.0	

Program Expenditure Schedule

Agency: State Board of Tax Appeals

Program: State Board of Tax Appeals

	FY 2017 Actual	FY 2018 Expd. Plan
Telecommunication Equip-Capital Lease	0.0	
Other Equipment Capital Purchase	0.0	
Other Equipment Capital Leases	0.0	
Purchased Or Licensed Software-Website	0.0	
Internally Generated Software-Website	0.0	
Development in Progress	0.0	
Right-Of-Way/Easement/Extraction Rights	0.0	
Oth Int Assets purchased, licensed or internally generate	0.0	
Other intangible assets acquired by capital lease	0.0	
Other Capital Asset Purchases	0.0	
Leasehold Improvement-Capital Purchase	0.0	
Other Capital Asset Leases	0.0	
Non-Capital Equip Budget And Approp	0.0	
Vehicles Non-Capital Purchase	0.0	
Vehicles Non-Capital Leases	0.0	
Furniture Non-Capital Purchase	0.0	
Works Of Art And Hist Treas-Non Capital	0.0	
Furniture Non-Capital Leases	0.0	
Computer Equipment Non-Capital Purchase	0.0	
Computer Equipment Non-Capital Lease	0.0	
Telecomm Equip Non-Capital Purchase	0.0	
Telecomm Equip Non-Capital Leases	0.0	
Other Equipment Non-Capital Purchase	0.0	
Weapons Non-Capital Purchase	0.0	
Other Equipment Non-Capital Lease	0.0	
Purchased Or Licensed Software/Website	0.0	
Internally Generated Software/Website	0.0	
LICENSES AND PERMITS	0.0	
Right-Of-Way/Easement/Extraction Exp	0.0	
Noncapital Software/Web By Capital Lease	0.0	
Other Intangible Assets Acquired by Capital Lease	0.0	
Other Long Lived Tangible Assets to be Expenses	0.0	
Non-Capital Equipment Excluded from Cost Allocation	0.0	
Expenditure Category Total	0.0	0.0
Capital Outlay	0.0	0.0
Expenditure Category Total	0.0	0.0
Debt Service	0.0	0.0
Expenditure Category Total	0.0	0.0
Cost Allocation	0.0	0.0
Expenditure Category Total	0.0	0.0
Transfers	0.0	0.0
Expenditure Category Total	0.0	0.0

Employee Retirement Coverage

Personal

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All dollars are presented in thousands (not FTE).

Program Expenditure Schedule

Agency: **State Board of Tax Appeals**

Program: **State Board of Tax Appeals**

		FY 2017 Actual	FY 2018 Expd. Plan	
Retirement System	FTE	Services		Fund#
State Retirement System	4.0	169.5		1000-A

**Combined Regular & Elected Positions At/Above
FICA Maximum of \$127,200**

Total FTE	Personal Services	FTE's not eligible for Health, Dental & Life
0.0	0.0	0.0

Administrative Costs

Agency: **State Board of Tax Appeals**

Administrative Costs Summary

Common Administrative Area	FY 2019
Personal Services	8.0
ERE	3.0
All Other	15.0
Administrative Costs Total:	26.0

Administrative Cost / Total Expenditure Ratio

	Request	Admin %
FY 2019	269.4	9.7%

Rent for Each Location FY 2018

Please contact your OSPB analyst with correct information

This table is only to provide information on Risk Management payments for FY 2018. If you have any questions concerning these charges, contact your OSPB analyst.

Risk Management Budget
(\$1,000s)

Agency Name	AFIS Code	Program Name	Fund	FY 2017	FY 2018
Radiation	AEA	Medical Radiation Technology Board	2061	\$1.85	\$ 1.7
Real Estate	REA	Licensing and Regulation	1000	\$10.40	\$ 10.9
Redistricting	RDA	Independent Redistricting Commission	1000	\$1.00	\$ 1.0
Regents	BRA	Governance	1000	\$5.90	\$ 13.3
Registrar of Contractors	RGA	Regulatory Affairs	2406	\$21.30	\$ 27.4
Registrar of Contractors	RGA	Recovery Fund	3155	\$1.10	\$ 1.4
Residential Utility Office	UOA	Ratepayer Representation	2175	\$2.20	\$ 2.5
Respiratory Care	RBA	Licensing and Regulation	2269	\$1.30	\$ 1.6
Revenue	RVA	Processing	2179	\$1.13	\$ 1.1
Revenue	RVA	Audit and Assessing	1306	\$0.47	\$ 0.5
Revenue	RVA	Enforcement	1306	\$1.13	\$ 1.1
Revenue	RVA	Enforcement	2500	\$0.47	\$ 0.5
Revenue	RVA	Support Services	1000	\$73.91	\$ 74.5
Revenue	RVA	Support Services	1993	\$111.28	\$ 112.2
School Facilities	SFA	School Facilities Board	1000	\$9.80	\$ 8.6
Secretary of State	STA	Constitution and Administration	1000	\$74.40	\$ 75.5
Secretary of State	STA	Library, Archives and Public Records	1000	\$71.60	\$ 72.6
Senate	SNA	Senate	1000	\$63.50	\$ 91.1
State Fair	CLA	Interim Events	4001	\$248.14	\$ 217.6
State Fair	CLA	State Fair Operations	4001	\$22.56	\$ 19.8
Tax Appeals	TXA	State Board of Tax Appeals	1000	\$1.00	\$ 1.0
Technical Registration	TEA	Licensing and Regulation	2070	\$5.40	\$ 6.0
Tourism	TOA	Administration	1000	\$7.30	\$ 7.7
Transportation	DTA	Transportation Support Services	2030	\$12,316.80	\$ 11,523.2
Treasurer	TRA	Treasurer's Office	3795	\$6.00	\$ 6.8
University of Arizona	UAA	Instruction	1000	\$4,694.49	\$ 4,408.2
University of Arizona	UAA	Instruction	1402	\$7,154.31	\$ 6,717.9
Veteran's	VSA	Administration	1000	\$18.80	\$ 16.8
Veteran's	VSA	Administration	2000	\$3.43	\$ 3.1
Veteran's	VSA	Veterans' Conservatorship/ Guardianship	2077	\$16.75	\$ 15.0
Veteran's	VSA	Veterans' Benefits Counseling Services	1000	\$32.36	\$ 29.0
Veteran's	VSA	State Veterans' Home	2355	\$237.91	\$ 213.1
Veteran's	VSA	SLI Southern Arizona Cemetery	1000	\$8.34	\$ 7.5
Veterinary Board	VTB	Licensing and Regulation	2078	\$1.70	\$ 1.9
Water	WCA	Agency Support	1000	\$15.95	\$ 16.1
Water	WCA	Agency Support	1000	\$15.95	\$ 16.1
Office of Economic Opportunity	EOA		1000	\$1.00	\$ 1.0
Arizona Finance Authority	FAA		2254	\$1.00	\$ 1.0
Water Infrastructure	WFA	Water Infrastructure Finance Authority	2254	\$1.46	\$ 1.7
Water Infrastructure	WFA	Water Infrastructure Finance Authority	2307	\$4.14	\$ 4.8
Weights and Measures	WMA	General Services	1000	\$0.43	\$ 0.6
Weights and Measures	WMA	General Services	1000	\$4.86	\$ 6.4
Weights and Measures	WMA	General Services	2285	\$1.18	\$ 1.6
Weights and Measures	WMA	Air Quality Oxygenated Fuel	2226	\$2.77	\$ 3.7
Weights and Measures	WMA	Vapor Recovery	2285	\$2.27	\$ 3.0

TAX APPEALS BOARD (TXA)

ORGANIZATIONAL CHART
STATE BOARD OF TAX APPEALS
(August, 2017)

